



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

*Internal Audit Section*

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FILE COPY

June 4, 2012

Ms. Lisa Scott,  
St. Charles Community College  
4601 Mid Rivers Mall Dr.  
Cottleville, MO 63376

RE: Workforce Investment Act (WIA) (Project #2012-SLATE02)

Dear Ms. Scott:

Enclosed is a report of the fiscal monitoring review of the St. Charles Community College, a not-for-profit organization, WIA Program, for the period July 1, 2011 through March 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Charles Community College. Fieldwork was completed on May 3, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Michael K. Holmes, Program Manager, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
WORKFORCE INVESTMENT ACT (WIA)**

**ST. CHARLES COMMUNITY COLLEGE  
CONTRACT #409-12  
CFDA #17.269**

**FISCAL MONITORING REVIEW**

**JULY 1, 2011 THROUGH MARCH 30, 2012**

**PROJECT #2012-SLATE02**

**DATE ISSUED: JUNE 4, 2012**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**WORKFORCE INVESTMENT ACT (WIA)**  
**ST. CHARLES COMMUNITY COLLEGE**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2011 THROUGH MARCH 31, 2012**

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## **INTRODUCTION**

### **Background**

**Contract Name:** St. Charles Community College

**Contract Number:** 409-12

**Contract Period:** July 1, 2011 through June 30, 2012

**CFDA Number:** 17.269

**Contract Amount:** \$388,282

This contract provided Workforce Investment Act (WIA) funds to St. Charles Community College (Agency) to promote training students in specialized career paths such as Healthcare, IT Land Surveying and Mapping Technology, and Direct Care/Nursing.

### **Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state, and local St. Louis Agency on Training and Employment' (SLATE) requirements for the period July 1, 2011 through June 30, 2012 and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork was completed on May 3, 2012.

### **Exit Conference**

The Agency was offered the opportunity for an exit conference on May 7, 2012, but the Agency declined.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local SLATE requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2011-SLATE05 issued April 21, 2011 noted no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2011; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated September 12, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses identified in the financial statements or the federal awards. There were no significant deficiencies identified in the financial statements or the federal awards. There were no findings required to be reported in accordance with Section .510(a) of OMB Circular A-133.

The Agency did not qualify as a low risk auditee.

### **Summary of Current Observations**

There were no current observations.